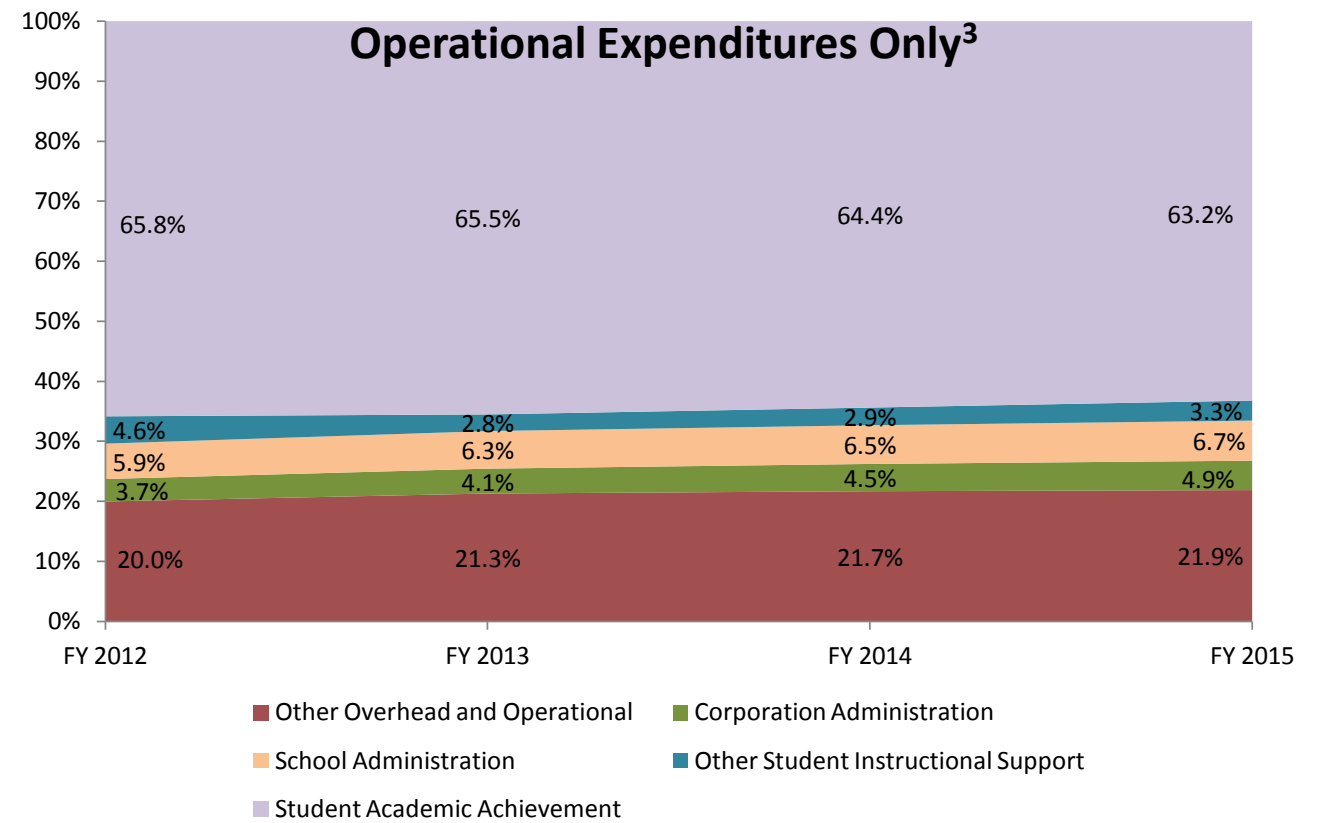
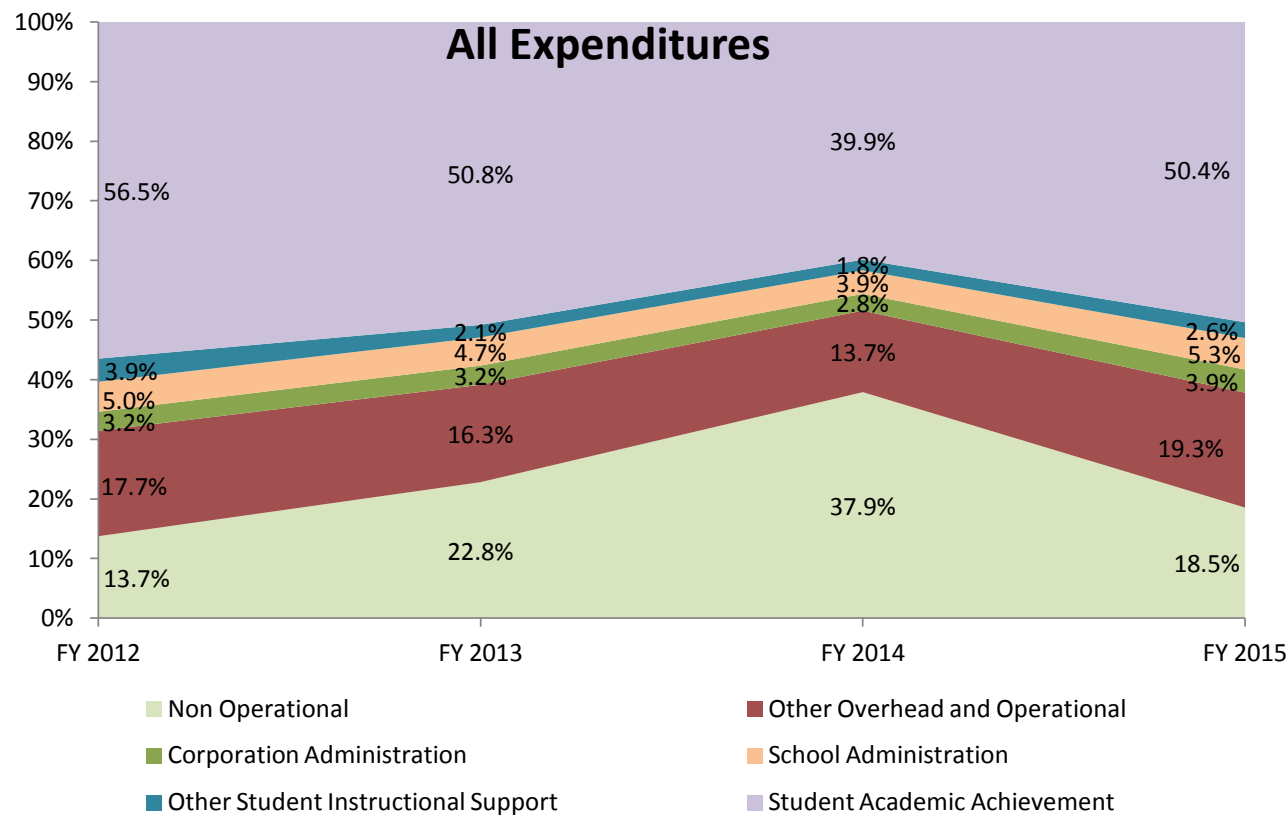


School Corporation Expenditures by Account
Biannual Financial Report Data
Linton-Stockton School Corp (2950)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$7,078,354	56.3%	\$6,840,285	54.0%	\$6,965,565	56.5%	\$6,746,404	50.8%	\$6,317,411	39.9%	\$6,257,480	50.4%
Student Instructional Support	\$965,822	7.7%	\$1,290,318	10.2%	\$1,098,561	8.9%	\$907,801	6.8%	\$909,729	5.7%	\$986,041	7.9%
Total	\$8,044,176	63.9%	\$8,130,603	64.2%	\$8,064,126	65.4%	\$7,654,205	57.6%	\$7,227,140	45.6%	\$7,243,521	58.3%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,593,477	20.6%	\$2,655,477	21.0%	\$2,575,385	20.9%	\$2,595,463	19.5%	\$2,612,581	16.5%	\$2,876,098	23.2%
Non Operational	\$1,944,798	15.5%	\$1,887,086	14.9%	\$1,694,633	13.7%	\$3,028,726	22.8%	\$6,006,737	37.9%	\$2,303,980	18.5%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$4,538,275	36.1%	\$4,542,563	35.8%	\$4,270,018	34.6%	\$5,624,189	42.4%	\$8,619,318	54.4%	\$5,180,078	41.7%

Grand Total	\$12,582,452	\$12,673,166	\$12,334,144	\$13,278,394	\$15,846,458	\$12,423,599
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Linton-Stockton School Corp (2950)

			Percent Change						
							2006 to 2015	2009 to 2015	2014 to 2015
Account			FY 2006	FY 2009	FY 2014	FY 2015			
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$194,795	\$331,192	\$309,496	NA	58.9%	-6.6%
11100	Regular Programs	Elementary	\$1,852,516	\$2,769,773	\$2,236,096	\$2,326,698	25.6%	-16.0%	4.1%
11200	Regular Programs	Middle/Junior High	\$458,319	\$622,157	\$865,333	\$887,963	93.7%	42.7%	2.6%
11300	Regular Programs	High School	\$1,043,196	\$1,699,718	\$1,606,614	\$1,640,165	57.2%	-3.5%	2.1%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$13,961	\$15,792	\$22,598	NA	61.9%	43.1%
11470	Regular Programs	Vocational Education - Business Education	\$0	\$88,035	\$23,455	\$20,456	NA	-76.8%	-12.8%
11510	Regular Programs	Vocational Education - Cooperative Education	\$57,179	\$0	\$0	\$0	NA	NA	NA
11620	Regular Programs	Alternative Education Programs - Middle/Junior High School	\$0	\$25,818	\$27,000	\$4,553	NA	-82.4%	-83.1%
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$6,841	\$4,000	\$0	NA	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$9,431	\$34,517	\$29,547	\$21,281	125.6%	-38.3%	-28.0%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$48,124	\$65,578	\$67,561	\$90,059	87.1%	37.3%	33.3%
12350	Special Programs	Physical Impairment - Homebound	\$12,757	\$3,272	\$0	\$652	-94.9%	-80.1%	NA
12610	Special Programs	Learning Disability	\$327,418	\$390,750	\$381,629	\$352,379	7.6%	-9.8%	-7.7%
12710	Special Programs	Equal Opportunity At Risk	\$46,266	\$0	\$0	\$0	NA	NA	NA
12810	Special Programs	Special Education Preschool	\$38,500	\$35,750	\$0	\$0	NA	NA	NA
12900	Special Programs	Other Special Programs	\$51,651	\$0	\$8,862	\$0	NA	NA	NA
13600	Adult/Cont. Ed. Programs	Special Interest Programs	\$18,106	\$5,232	\$0	\$0	NA	NA	NA
13900	Adult/Cont. Ed. Programs	Other Adult/Continuing Ed. Program	\$14,032	\$0	\$0	\$0	NA	NA	NA
14100	Summer School Programs	Elementary	\$0	\$13,657	\$0	\$0	NA	NA	NA
14200	Summer School Programs	Middle/Junior High School	\$3,884	\$7,862	\$3,821	\$0	NA	NA	NA
14300	Summer School Programs	High School	\$0	\$17,725	\$6,301	\$3,325	NA	-81.2%	-47.2%
16100	Remediation	Remediation Testing	\$22,760	\$0	\$0	\$0	NA	NA	NA
16200	Remediation	Preventive Remediation	\$0	\$43,120	\$0	\$0	NA	NA	NA
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$63,695	\$37,306	\$56,188	\$78,921	23.9%	111.6%	40.5%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$0	\$0	\$17,875	\$30,529	NA	NA	70.8%
17500	Pay. to Other Gov. Units in State	Special Ed. - Interlocal Agreements	\$303,591	\$292,104	\$290,223	\$286,120	-5.8%	-2.0%	-1.4%
17900	Pay. to Other Gov. Units in State	Other	\$2,825	\$4,873	\$0	\$0	NA	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$24,291	\$2,500	\$0	\$0	NA	NA	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$81,047	\$97,210	\$80,908	\$72,024	-11.1%	-25.9%	-11.0%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$1,420	\$0	\$859	NA	-39.5%	NA
22210	Instruction	Library/Media Services - Service Area Direction	\$14,023	\$0	\$0	\$0	NA	NA	NA
22220	Instruction	Library/Media Services - School Library	\$142,739	\$137,533	\$122,160	\$36,215	-74.6%	-73.7%	-70.4%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$167,895	\$43,318	\$18,812	\$17,590	-89.5%	-59.4%	-6.5%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$47,742	\$70,833	\$890	\$1,800	-96.2%	-97.5%	102.2%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$0	\$14,047	NA	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$110,538	\$112,726	\$121,569	\$38,255	-65.4%	-66.1%	-68.5%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$1,678	\$1,902	\$1,582	\$1,496	-10.8%	-21.3%	-5.4%
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$181,194	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$5,145,394	\$6,840,285	\$6,317,411	\$6,257,480	21.6%	-8.5%	-0.9%
Student Instructional Support									
21190	Students	Attend. & Social Work Serv. - Other	\$0	\$0	\$0	\$14,246	NA	NA	NA
21210	Students	Guidance Services - Service Area Direction	\$0	\$116,301	\$0	\$0	NA	NA	NA
21220	Students	Guidance Services - Counseling Services	\$164,656	\$197,547	\$160,007	\$161,491	-1.9%	-18.3%	0.9%
21290	Students	Guidance Services - Other Guidance Services	\$0	\$177,577	\$0	\$0	NA	NA	NA
21340	Students	Health Services - Nurse Services	\$40,079	\$56,927	\$57,745	\$71,753	79.0%	26.0%	24.3%
21390	Students	Health Services - Other Health Services	\$606	\$0	\$0	\$0	NA	NA	NA
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$53,235	\$79,695	\$66,968	\$68,846	29.3%	-13.6%	2.8%
21990	Students	Other Support Services Students - Other Student Services	\$0	\$0	\$0	\$12,801	NA	NA	NA
24100	School Administration	Office of The Principal	\$409,391	\$634,584	\$566,120	\$592,445	44.7%	-6.6%	4.7%
24900	School Administration	Other Support Services - School Admin.	\$0	\$27,687	\$58,889	\$64,460	NA	132.8%	9.5%
Student Instructional Support Total			\$667,968	\$1,290,318	\$909,729	\$986,041	47.6%	-23.6%	8.4%

School Corporation Expenditures by Account
Biannual Financial Report Data
Linton-Stockton School Corp (2950)

							Percent Change		
			FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015
Account									
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$10,000	\$16,432	\$26,647	\$25,189	151.9%	53.3%	-5.5%
23150	General Administration	Board of Education - Legal Services	\$36,092	\$3,776	\$10,060	\$13,513	-62.6%	257.9%	34.3%
23160	General Administration	Board of Education - Promotion Expenses	\$850	\$3,389	\$1,741	\$3,343	293.5%	-1.3%	92.1%
23190	General Administration	Board of Education - Other Governing Body Services	\$5,159	\$14,516	\$18,742	\$9,038	75.2%	-37.7%	-51.8%
23210	General Administration	Executive Administration - Office of The Superintendent	\$118,148	\$179,145	\$168,896	\$176,795	49.6%	-1.3%	4.7%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$5,224	\$3,855	\$27	\$10	-99.8%	-99.7%	-61.6%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$0	\$104,486	\$108,598	\$107,744	NA	3.1%	-0.8%
25120	Central Services	Fiscal Services - Service Area Direction	\$68,231	\$0	\$0	\$0	NA	NA	NA
25150	Central Services	Fiscal Services - Payroll Services	\$302	\$1,346	\$1,812	\$1,813	500.9%	34.7%	0.0%
25160	Central Services	Fiscal Services - Financial Accounting	\$698	\$1,143	\$1,527	\$1,491	113.8%	30.5%	-2.3%
25193	Central Services	Fiscal Services - Other - Printed Forms	\$610	\$365	\$178	\$0	NA	NA	NA
25196	Central Services	Fiscal Services - Other - Cash Change	\$100	\$0	\$0	\$0	NA	NA	NA
25199	Central Services	Fiscal Services - Other - Other	\$0	\$0	\$1,004	\$1,408	NA	NA	40.2%
25300	Central Services	Printing, Pub., and Duplicating Services	\$2,077	\$2,364	\$2,100	\$1,288	-38.0%	-45.5%	-38.7%
25600	Central Services	Public Information Services	\$0	\$0	\$13,379	\$16,887	NA	NA	26.2%
25750	Central Services	Personnel Services - Health Services	\$187,870	\$8,434	\$0	\$0	NA	NA	NA
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$83,464	\$112,000	NA	NA	34.2%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$28,771	\$13,076	\$10,342	\$11,316	-60.7%	-13.5%	9.4%
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$46,140	\$0	\$0	\$0	NA	NA	NA
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$682,534	\$1,084,152	\$975,472	\$1,040,263	52.4%	-4.0%	6.6%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$6,398	\$21,296	\$56,858	\$33,110	417.5%	55.5%	-41.8%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$52,581	\$2,245	\$29,805	\$16,119	-69.3%	618.0%	-45.9%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$504	\$0	\$0	\$0	NA	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$186,976	\$0	\$0	\$0	NA	NA	NA
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$413	\$646	\$145	\$1,520	268.3%	135.2%	947.8%
26600	Oper. & Maint. of Plant Serv.	Security Services	\$0	\$0	\$0	\$12,813	NA	NA	NA
26700	Oper. & Maint. of Plant Serv.	Insurance	\$109,278	\$101,755	\$132,407	\$126,772	16.0%	24.6%	-4.3%
26800	Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$2,649	\$0	\$0	\$0	NA	NA	NA
27010	Student Transportation	Service Area Direction	\$0	\$73,360	\$81,733	\$87,755	NA	19.6%	7.4%
27100	Student Transportation	Vehicle Operation	\$33,238	\$58,325	\$66,958	\$72,450	118.0%	24.2%	8.2%
27200	Student Transportation	Monitoring Services	\$0	\$11,980	\$10,327	\$14,127	NA	17.9%	36.8%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$53,347	\$19,869	\$41,949	\$21,475	-59.7%	8.1%	-48.8%
27400	Student Transportation	Purchase of School Buses	\$79,819	\$88,941	\$0	\$123,385	54.6%	38.7%	NA
27500	Student Transportation	Insurance on Buses	\$0	\$0	\$11,040	\$394	NA	NA	-96.4%
27700	Student Transportation	Contracted Transportation Services	\$216,927	\$219,417	\$262,442	\$256,690	18.3%	17.0%	-2.2%
27900	Student Transportation	Other Student Transportation Services	\$6,323	\$0	\$0	\$0	NA	NA	NA
31100	Food Services Operations	Service Area Direction	\$24,618	\$37,584	\$37,724	\$30,701	24.7%	-18.3%	-18.6%
31200	Food Services Operations	Food Preparation and Dispensing	\$113,492	\$159,529	\$173,349	\$180,619	59.1%	13.2%	4.2%
31300	Food Services Operations	Food Delivery	\$158,266	\$0	\$0	\$0	NA	NA	NA
31400	Food Services Operations	Food Purchases	\$0	\$245,714	\$250,896	\$251,324	NA	2.3%	0.2%
31900	Food Services Operations	Other Food Services	\$26,219	\$178,337	\$32,959	\$124,746	375.8%	-30.1%	278.5%
Overhead and Operational Total			\$2,263,852	\$2,655,477	\$2,612,581	\$2,876,098	27.0%	8.3%	10.1%
Non Operational									
33200	Category not Specified	Community Recreation	\$0	\$5,280	\$2,764	\$1,653	NA	-68.7%	-40.2%
33400	Category not Specified	Athletic Coaches	\$103,929	\$100,599	\$102,704	\$99,503	-4.3%	-1.1%	-3.1%
33990	Other Community Services	Other	\$4,994	\$0	\$0	\$0	NA	NA	NA
41000	Category not Specified	Land Acquisition and Development	\$0	\$0	\$0	\$7,965	NA	NA	NA
43000	Category not Specified	Professional Services	\$8,500	\$1,500	\$9,890	\$2,890	-66.0%	92.7%	-70.8%
44000	Category not Specified	Educational Specifications Dev.	\$12,446	\$7,455	\$0	\$0	NA	NA	NA
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$97,093	\$167,487	\$348,855	\$259,967	167.8%	55.2%	-25.5%
45200	Building Acq., Const. and Impr.	Energy Savings Contracts	\$0	\$0	\$3,732,478	\$199,506	NA	NA	-94.7%

School Corporation Expenditures by Account
Biannual Financial Report Data
Linton-Stockton School Corp (2950)

							Percent Change		
Account			FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015
45400	Building Acq., Const. and Impr.	Sports Facilities	\$8,519	\$7,343	\$0	\$1,310	-84.6%	-82.2%	NA
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$48,336	\$67,081	\$118,227	\$106,792	120.9%	59.2%	-9.7%
46000	Category not Specified	Purchase of Moveable Equipment	\$930	\$0	\$0	\$0	NA	NA	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$66,557	\$86,515	\$101,738	\$83,410	25.3%	-3.6%	-18.0%
49000	Category not Specified	Other Facilities Acq. and Construction	\$424,428	\$18,517	\$75,000	\$0	NA	NA	NA
51100	Principal on Debt	Bonds	\$243,417	\$140,000	\$175,000	\$180,000	-26.1%	28.6%	2.9%
51600	Principal on Debt	Other DLGF Approved Debt	\$6,834	\$0	\$5,804	\$0	NA	NA	NA
52100	Interest on Debt	Bonds	\$0	\$108,279	\$73,723	\$64,816	NA	-40.1%	-12.1%
52200	Interest on Debt	Temporary Loans	\$0	\$51,009	\$0	\$0	NA	NA	NA
53100	Lease Rental	Buildings-Principal	\$822,340	\$852,500	\$822,307	\$627,920	-23.6%	-26.3%	-23.6%
53150	Lease Rental	Buildings-Interest	\$0	\$227,628	\$433,048	\$663,749	NA	191.6%	53.3%
54200	Advancements and Obligations	Common School Fund - Principal	\$42,335	\$29,988	\$0	\$0	NA	NA	NA
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$1,022	\$0	\$0	NA	NA	NA
60700	Category not Specified	Scholarships	\$4,765	\$14,883	\$5,200	\$4,500	-5.6%	-69.8%	-13.5%
Non Operational Total			\$1,895,423	\$1,887,086	\$6,006,737	\$2,303,980	21.6%	22.1%	-61.6%
Prorated by Fund									
26491	NA	PERF - Academic Achievement	\$12,204	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Instructional Support	\$2,129	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Overhead and Operational	\$2,735	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Non Operational	\$349	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Academic Achievement	\$299,754	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Instructional Support	\$49,010	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Overhead and Operational	\$60,944	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Non Operational	\$8,150	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Academic Achievement	\$4,941	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Instructional Support	\$869	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Overhead and Operational	\$772	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Non Operational	\$140	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Academic Achievement	\$1,492,082	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Instructional Support	\$245,086	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Overhead and Operational	\$264,499	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Non Operational	\$40,614	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Academic Achievement	\$4,320	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Instructional Support	\$760	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Overhead and Operational	\$675	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Non Operational	\$122	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Academic Achievement	\$119,660	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$2,609,814	\$0	\$0	\$0	NA	NA	NA